

# Tax Return Information and Local Sales and Use Tax Changes



*Serving the People of Washington*

## Local sales and use tax rate changes

✓ **Effective January 1, 1997, sales and use tax rates will increase 0.1 % in Ferry County.** The increase will be used to fund criminal justice programs. The combined rate in location codes 1000 and 1001 will be 7.6% as of January 1, 1997.

✓ **Effective January 1, 1997, sales and use tax rates for most locations in Grant County will increase 0.2%.** The increase is due to the establishment of a Public Transportation Benefit Area (PTBA) in all areas with the exception of Quincy (location code 1310) and an unincorporated area in the vicinity of Quincy (location code 1300). Unincorporated areas within the PTBA will have 1333 for a location code. The combined rate for location codes 1310 and 1300 will remain at 7.5%. All other locations in Grant County will have a combined rate of 7.7% as of January 1, 1997.

## What if I have no business activity to report?

You must file a Combined Excise Tax Return even if you have no business activity during the reporting period. If you fail to file a return, your account will be considered delinquent. Delinquent accounts receive delinquency notices and are subject to other collection activities until the delinquency is resolved.

If you have no business activity during a reporting period **and** you have no taxes to remit with your Combined Excise Tax Return, such as use tax or litter tax, simply write "No Business Activity" on the front of the return, sign and date it, and mail it in. Or, instead of mailing in a return, you can call our toll-free line, 1-800-647-7706, and file a "no business activity" return by telephone. Please have your UBI/Revenue Registration Number available when you call.

If you have no business activity during a reporting period **but** you have a tax, such as use tax, to report on your return, you must file your return.

## Changes in B&O section of the tax return

Last summer, several changes were made to the business and occupation (B&O) tax section of the return. The changes involved renumbering the lines on which the various classifications of B&O tax are reported. Some taxpayers did not notice the changes and continued to use their old line numbers. As a result, they reported their business activity under the incorrect classification and paid the wrong amount of tax.

Please make sure you report on the line (or lines) that describes the type(s) of business you are engaged in. If you need help determining which classification(s) to report under, please call our toll-free line, 1-800-647-7706, or visit your nearest district office.

## New delinquency dates in 1997

The dates at which the 10 and 20 percent late payment penalties take effect have been changed starting with taxes due in 1997. The due dates for payment of taxes remain the same. If payment is not made by the due date, a penalty of five percent of the tax is imposed. The 10 percent penalty is imposed if payment is not made by the last day of the month following the month in which the due date occurs. The 20 percent penalty is imposed if payment is not made by the last day of the second month following the month in which the due date occurs. Your tax return will state the due date and the dates on which the various penalties go into effect.

The following table illustrates the relationship of due dates and penalties:

	5% after	10% after	20% after
December 1996 Return	1-27-97	2-28-97	3-31-97
Quarter 4 1996 Return	1-31-97	2-28-97	3-31-97
Annual 1996 Return	1-31-97	2-28-97	3-31-97

If payment is not made by dates indicated, penalties apply.

## It's litter tax time!

Remember to report any litter tax you may owe for 1996 on the December 1996, Quarter 4 1996, or Annual 1996 Combined Excise Tax Return (page two, line 66). The annual litter tax assessment is due from retailers, wholesalers, and manufacturers, as well as restaurants, drive-ins, and newspaper and magazine publishers. The tax is assessed on the gross proceeds of sales of products in the following categories:

- Food For Human Or Pet Consumption
- Cigarette And Tobacco Products
- Soft Drinks And Carbonated Beverages
- Beer And Other Malt Beverages
- Newspapers And Magazines
- Groceries
- Wine
- Toiletries
- Cleaning Agents
- Plastic Or Fiber Containers
- Glass And Metal Containers
- Household Paper And Paper Products
- Nondrug Drugstore Sundry Products

Administrative rule WAC 458-20-243 discusses each of the previous categories and provides instructions on how to report the litter tax. If you would like to receive a copy of the rule, call 1-800-647-7706 and either leave a message with the automated voice attendant to have the rule mailed, or have the rule faxed to you using our Fast Fax service. The Fast Fax code for the rule is 2243#.

## Transient lodging information

**Transient Rental Income** is reported by businesses providing transient lodging for less than 30 days. Examples of transient lodging businesses include hotels, motels, trailer camps, and RV and tent campgrounds. The transient rental tax is not an additional tax, it is distributed to the counties and cities which levy this tax from the state portion of the retail sales tax. The Transient Lodging Information section is located on page 2 of the Combined Excise Tax Return.

The **Convention and Trade Center** and **Special Hotel/Motel** taxes are collected *in addition to* the retail sales tax. The Convention and Trade Center and Special Hotel\Motel sections are located on page 2 of the Combined Excise Tax Return.

## Lodging tax rates by location

<i>Convention/Trade Center Tax</i>	<b>4-Digit Code</b>	<b>Rate</b>
<b>King County: (60 or more units)</b>		
Bellevue	1704	.058
Seattle	1726	.07
All other King County locations		.028
<b>Special Hotel/Motel Tax</b>		
<b>Chelan County:</b>		
Chelan	0402	.02
Leavenworth	0404	.01
Wenatchee	0405	.02
<b>Cowlitz County:</b>		
All locations		.02
<b>Douglas County:</b>		
East Wenatchee	0902	.02
<b>Franklin County:</b>		
Pasco	1104	.02
<b>Grays Harbor County:</b>		
All locations		.03
<b>Okanogan County:</b>		
Winthrop, effective 07-01-96	2413	.03
<b>Pierce County:</b>		
All locations		.02
<b>Skagit County:</b>		
La Conner, effective 06-06-96	2905	.02
<b>Snohomish County:</b>		
All locations		.02
<b>Spokane County: (40 or more units)</b>		
All locations		.02
<b>Yakima County:</b>		
Yakima, effective 01-01-96	3913	.03

## RTA alert!

The passage of the Regional Transit Authority (RTA) proposal by voters in King, Pierce and Snohomish Counties means that there will be a sales and use tax increase in the RTA coverage area. The increases are expected to go into effect **April 1, 1997**. The Department of Revenue will provide detailed information to taxpayers before the increases go into effect.

## Location and mailing address changes

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us get the tax return to you on time and determine if you're properly reporting local sales tax. You can notify us of any changes by:

- Calling the automated voice attendant at 1-800-647-7706 24 hours a day, seven days a week;
- Calling the local Department of Revenue office nearest you; or
- Writing your new mailing address or business location on your Combined Excise Tax Return.

## District offices

110 W Market St PO Box 1018 ABERDEEN 98520-0290 (360) 533-9312	734 E First St Suite B PO Box 400 PORT ANGELES 98362-0064 (360) 457-2564
1904A Humboldt St PO Box 1176 BELLINGHAM 98227-1176 (360) 676-2114	919 SW Grady Way Suite 150 PO Box 877 RENTON 98057-0877 1-800-647-7706
4841 Auto Center Way Suite 201 BREMERTON 98312-4394 (360) 478-4961	2101 4th Ave Suite 1400 SEATTLE 98121-2300 1-800-647-7706
11627 Airport Rd PO Box 6 EVERETT 98206-0006 (206) 356-2911	4407 N Division Suite 300 PO BOX 7248 SPOKANE 99207-0248 (509) 482-3800
700 Colorado St PO Box 240 KELSO 98626-0021 LONGVIEW/KELSO OFFICE (360) 577-2015	11707 21st Ave S Suite B PO Box 44010 TACOMA 98444-0010 (206) 536-6278
22 W Kennewick Ave PO Box 7207 KENNEWICK 99336-0616 (509) 585-1501	8008 NE 4th Plain Blvd Suite 320 PO Box 1648 VANCOUVER 98668-1648 (360) 260-6176
Target Place Complex 2735 Harrison Ave NW Suite 435 PO Box 7 OLYMPIA 98507-0007 1-800-647-7706	630 N Chelan Suite B3 PO Box 220 WENATCHEE 98807-0220 (509) 663-9714
Headquarters Office General Admin Bldg PO Box 47450 OLYMPIA 98504-7450 1-800-647-7706	1714 S 16th Ave YAKIMA 98902-5713 (509) 575-2783

All area codes: 1-800-647-7706

WASHINGTON STATE DEPARTMENT OF REVENUE

# Local Sales and Use Tax Rates

Effective December 1, 1996

	Location Code No.	Local Sales Tax Rate	State Sales Tax Rate	Total
<b>ADAMS COUNTY</b>				
Unincorporated Areas.....	0100	.011	.065	.076
Hatton.....	0101	.011	.065	.076
Lind.....	0102	.011	.065	.076
Othello.....	0103	.011	.065	.076
Ritzville.....	0104	.011	.065	.076
Washtucna.....	0105	.011	.065	.076
<b>ASOTIN COUNTY</b>				
Unincorporated Areas.....	0200	.005	.065	.070
Asotin (City).....	0201	.005	.065	.070
Clarkston.....	0202	.005	.065	.070
<b>BENTON COUNTY</b>				
Unincorporated Areas.....	0300	.012	.065	.077
Unincorporated P.T.B.A. *.....	0333	.015	.065	.080
Benton (City).....	0301	.012	.065	.077
Kennewick.....	0302	.015	.065	.080
Prosser.....	0303	.012	.065	.077
Richland.....	0304	.015	.065	.080
West Richland.....	0305	.015	.065	.080
<b>CHELAN COUNTY</b>				
Unincorporated Areas.....	0400	.015	.065	.080
Cashmere.....	0401	.015	.065	.080
Chelan (City).....	0402	.015	.065	.080
Entiat.....	0403	.015	.065	.080
Leavenworth.....	0404	.015	.065	.080
Wenatchee.....	0405	.015	.065	.080
<b>CLALLAM COUNTY</b>				
Unincorporated Areas.....	0500	.014	.065	.079
Forks.....	0501	.014	.065	.079
Port Angeles.....	0502	.014	.065	.079
Sequim.....	0503	.014	.065	.079
<b>CLARK COUNTY</b>				
Unincorporated Areas.....	0600	.011	.065	.076
Battle Ground.....	0601	.011	.065	.076
Camas.....	0602	.011	.065	.076
La Center.....	0603	.013	.065	.078
Ridgefield.....	0604	.013	.065	.078
Vancouver.....	0605	.011	.065	.076
Washougal.....	0606	.011	.065	.076
Yacolt.....	0607	.011	.065	.076
<b>COLUMBIA COUNTY</b>				
Unincorporated Areas.....	0700	.010	.065	.075
Dayton.....	0701	.010	.065	.075
Starbuck.....	0702	.010	.065	.075
<b>COWLITZ COUNTY</b>				
Unincorporated Areas.....	0800	.005	.065	.070
Castle Rock.....	0801	.010	.065	.075
Kalama.....	0802	.010	.065	.075
Kelso.....	0803	.011	.065	.076
Longview.....	0804	.011	.065	.076
Woodland.....	0805	.010	.065	.075
<b>DOUGLAS COUNTY</b>				
Unincorporated Areas.....	0900	.010	.065	.075
Unincorporated P.T.B.A. *.....	0909	.014	.065	.079
Bridgeport.....	0901	.010	.065	.075
East Wenatchee.....	0902	.014	.065	.079
Mansfield.....	0903	.010	.065	.075
Rock Island.....	0904	.014	.065	.079
Waterville.....	0905	.014	.065	.079
<b>FERRY COUNTY</b>				
† Unincorporated Areas.....	1000	.011	.065	.076
† Republic.....	1001	.011	.065	.076
<b>FRANKLIN COUNTY</b>				
Unincorporated Areas.....	1100	.012	.065	.077
Unincorporated P.T.B.A. *.....	1111	.015	.065	.080
Connell.....	1101	.012	.065	.077
Kahlotus.....	1102	.012	.065	.077
Mesa.....	1103	.012	.065	.077
Pasco.....	1104	.015	.065	.080
<b>GARFIELD COUNTY</b>				
Unincorporated Areas.....	1200	.010	.065	.075
Pomeroy.....	1201	.010	.065	.075
<b>GRANT COUNTY</b>				
Unincorporated Areas.....	1300	.010	.065	.075
†† Unincorporated P.T.B.A. *.....	1333	.012	.065	.077
†† Coulee City.....	1301	.012	.065	.077
†† Electric City.....	1302	.012	.065	.077
†† Ephrata.....	1303	.012	.065	.077
†† George.....	1304	.012	.065	.077
†† Grand Coulee.....	1305	.012	.065	.077
†† Hartline.....	1306	.012	.065	.077
†† Krupp.....	1307	.012	.065	.077
†† Mattawa.....	1308	.012	.065	.077
†† Moses Lake.....	1309	.012	.065	.077
Quincy.....	1310	.010	.065	.075
†† Royal City.....	1311	.012	.065	.077
†† Soap Lake.....	1312	.012	.065	.077
†† Warden.....	1313	.012	.065	.077
†† Wilson Creek.....	1315	.012	.065	.077

	Location Code No.	Local Sales Tax Rate	State Sales Tax Rate	Total
<b>GRAYS HARBOR COUNTY</b>				
Unincorporated Areas.....	1400	.014	.065	.079
Aberdeen.....	1401	.014	.065	.079
Cosmopolis.....	1402	.014	.065	.079
Elma.....	1403	.014	.065	.079
Hoquiam.....	1404	.014	.065	.079
McCleary.....	1405	.014	.065	.079
Montesano.....	1406	.014	.065	.079
Oakville.....	1407	.014	.065	.079
Ocean Shores.....	1409	.014	.065	.079
Westport.....	1408	.014	.065	.079
<b>ISLAND COUNTY</b>				
Unincorporated Areas.....	1500	.014	.065	.079
Coupeville.....	1501	.014	.065	.079
Langley.....	1502	.014	.065	.079
Oak Harbor.....	1503	.014	.065	.079
<b>JEFFERSON COUNTY</b>				
Unincorporated Areas.....	1600	.014	.065	.079
Port Townsend.....	1601	.014	.065	.079
<b>KING COUNTY</b>				
Unincorporated Areas.....	1700	.017	.065	.082
Algona.....	1701	.017	.065	.082
Auburn.....	1702	.017	.065	.082
Beau Arts Village.....	1703	.017	.065	.082
Bellevue.....	1704	.017	.065	.082
Black Diamond.....	1705	.017	.065	.082
Bothell/King.....	1706	.017	.065	.082
Burien.....	1734	.017	.065	.082
Carnation.....	1707	.017	.065	.082
Clyde Hill.....	1708	.017	.065	.082
Dés Moines.....	1709	.017	.065	.082
Duvall.....	1710	.017	.065	.082
Enumclaw.....	1711	.017	.065	.082
Federal Way.....	1732	.017	.065	.082
Hunts Point.....	1713	.017	.065	.082
Issaquah.....	1714	.017	.065	.082
Kent.....	1715	.017	.065	.082
Kirkland.....	1716	.017	.065	.082
Lake Forest Park.....	1717	.017	.065	.082
Medina.....	1718	.017	.065	.082
Mercer Island.....	1719	.017	.065	.082
Newcastle.....	1736	.017	.065	.082
Normandy Park.....	1721	.017	.065	.082
North Bend.....	1722	.017	.065	.082
Pacific/King.....	1723	.017	.065	.082
Redmond.....	1724	.017	.065	.082
Renton.....	1725	.017	.065	.082
Sea-Tac.....	1733	.017	.065	.082
Seattle.....	1726	.017	.065	.082
Shoreline.....	1737	.017	.065	.082
Skykomish.....	1727	.017	.065	.082
Snoqualmie.....	1728	.017	.065	.082
Tukwila.....	1729	.017	.065	.082
Woodinville.....	1735	.017	.065	.082
Yarrow Point.....	1730	.017	.065	.082
<b>KITSAP COUNTY</b>				
Unincorporated Areas.....	1800	.011	.065	.076
Unincorporated P.T.B.A. *.....	1818	.016	.065	.081
Bainbridge Island.....	1804	.016	.065	.081
Bremerton.....	1801	.016	.065	.081
Port Orchard.....	1802	.016	.065	.081
Poulsbo.....	1803	.016	.065	.081
<b>KITTITAS COUNTY</b>				
Unincorporated Areas.....	1900	.012	.065	.077
Cle Elum.....	1901	.012	.065	.077
Ellensburg.....	1902	.012	.065	.077
Kittitas (City).....	1903	.012	.065	.077
Roslyn.....	1904	.012	.065	.077
South Cle Elum.....	1905	.012	.065	.077
<b>Klickitat County</b>				
Unincorporated Areas.....	2000	.005	.065	.070
Bingen.....	2001	.005	.065	.070
Goldendale.....	2002	.005	.065	.070
White Salmon.....	2003	.005	.065	.070
<b>LEWIS COUNTY</b>				
Unincorporated Areas.....	2100	.011	.065	.076
Centralia.....	2101	.012	.065	.077
Chehalis.....	2102	.012	.065	.077
Morton.....	2103	.011	.065	.076
Mossyrock.....	2104	.011	.065	.076
Napavine.....	2105	.011	.065	.076
Pe Ell.....	2106	.011	.065	.076
Toledo.....	2107	.011	.065	.076
Vader.....	2108	.011	.065	.076
Winlock.....	2109	.011	.065	.076

† Effective January 1, 1997, voters approved juvenile detention tax.

†† Effective January 1, 1997 (see page 1).

\* P.T.B.A., Public Transportation Benefit Area

Unincorporated Areas are locations outside incorporated city limits

	Location Code No.	Local Sales Tax Rate	State Sales Tax Rate	Total
<b>LINCOLN COUNTY</b>				
Unincorporated Areas.....	2200	.011	.065	.076
Almira.....	2201	.011	.065	.076
Creston.....	2202	.011	.065	.076
Davenport.....	2203	.011	.065	.076
Harrington.....	2204	.011	.065	.076
Odessa.....	2205	.011	.065	.076
Reardan.....	2206	.011	.065	.076
Sprague.....	2207	.011	.065	.076
Wilbur.....	2208	.011	.065	.076
<b>MASON COUNTY</b>				
Unincorporated Areas.....	2300	.014	.065	.079
Shelton.....	2301	.014	.065	.079
<b>OKANOGAN COUNTY</b>				
Unincorporated Areas.....	2400	.011	.065	.076
Brewster.....	2401	.011	.065	.076
Conconully.....	2402	.011	.065	.076
Coulee Dam.....	2403	.011	.065	.076
Elmer City.....	2404	.011	.065	.076
Nespelem.....	2405	.011	.065	.076
Okanogan (City).....	2406	.011	.065	.076
Omak.....	2407	.011	.065	.076
Oroville.....	2408	.011	.065	.076
Pateros.....	2409	.011	.065	.076
Riverside.....	2410	.011	.065	.076
Tonasket.....	2411	.011	.065	.076
Twisp.....	2412	.011	.065	.076
Winthrop.....	2413	.011	.065	.076
<b>PACIFIC COUNTY</b>				
Unincorporated Areas.....	2500	.013	.065	.078
Ilwaco.....	2501	.013	.065	.078
Long Beach.....	2502	.013	.065	.078
Raymond.....	2503	.013	.065	.078
South Bend.....	2504	.013	.065	.078
<b>PEND ORELLE COUNTY</b>				
Unincorporated Areas.....	2600	.010	.065	.075
Cusick.....	2601	.010	.065	.075
Ione.....	2602	.010	.065	.075
Metaline.....	2603	.010	.065	.075
Metaline Falls.....	2604	.010	.065	.075
Newport.....	2605	.010	.065	.075
<b>PIERCE COUNTY</b>				
Unincorporated Areas.....	2700	.012	.065	.077
Unincorporated P.T.B.A. *.....	2727	.015	.065	.080
Bonney Lake.....	2701	.015	.065	.080
Buckley.....	2702	.015	.065	.080
Carbonado.....	2703	.012	.065	.077
DuPont.....	2704	.015	.065	.080
Eatonville.....	2705	.012	.065	.077
Edgewood.....	2720	.015	.065	.080
Fife.....	2706	.015	.065	.080
Firecrest.....	2707	.015	.065	.080
Gig Harbor.....	2708	.015	.065	.080
Lakewood.....	2721	.015	.065	.080
Milton.....	2709	.015	.065	.080
Orting.....	2710	.015	.065	.080
Pacific/Pierce.....	2723	.015	.065	.080
Puyallup.....	2711	.015	.065	.080
Roy.....	2712	.012	.065	.077
Ruston.....	2713	.015	.065	.080
South Prairie.....	2714	.012	.065	.077
Steilacoom.....	2715	.015	.065	.080
Sumner.....	2716	.015	.065	.080
Tacoma.....	2717	.015	.065	.080
University Place.....	2719	.015	.065	.080
Wilkeson.....	2718	.012	.065	.077
<b>SAN JUAN COUNTY</b>				
Unincorporated Areas.....	2800	.012	.065	.077
Friday Harbor.....	2801	.012	.065	.077
<b>SKAGIT COUNTY</b>				
Unincorporated Areas.....	2900	.011	.065	.076
Unincorporated P.T.B.A. *.....	2929	.013	.065	.078
Anacortes.....	2901	.013	.065	.078
Burlington.....	2902	.013	.065	.078
Concrete.....	2903	.013	.065	.078
Hamilton.....	2904	.013	.065	.078
La Conner.....	2905	.013	.065	.078
Lyman.....	2906	.013	.065	.078
Mount Vernon.....	2907	.013	.065	.078
Sedro Woolley.....	2908	.013	.065	.078
<b>SKAMANIA COUNTY</b>				
Unincorporated Areas.....	3000	.005	.065	.070
North Bonneville.....	3001	.010	.065	.075
Stevenson.....	3002	.005	.065	.070
<b>SNOHOMISH COUNTY</b>				
Unincorporated Areas.....	3100	.011	.065	.076
Unincorporated P.T.B.A. *.....	3131	.017	.065	.082
Arlington.....	3101	.017	.065	.082
Bothell/Snohomish.....	3120	.017	.065	.082
Brier.....	3102	.017	.065	.082
Darrington.....	3103	.017	.065	.082
Edmonds.....	3104	.017	.065	.082
Everett.....	3105	.014	.065	.079
Gold Bar.....	3106	.017	.065	.082
Granite Falls.....	3107	.017	.065	.082

\* P.T.B.A., Public Transportation Benefit Area  
Unincorporated Areas are locations outside incorporated city limits.

	Location Code No.	Local Sales Tax Rate	State Sales Tax Rate	Total
<b>SNOHOMISH COUNTY (Cont'd)</b>				
Index.....	3108	.017	.065	.082

Lake Stevens.....	3109	.017	.065	.082
Lynnwood.....	3110	.017	.065	.082
Marysville.....	3111	.017	.065	.082
Mill Creek.....	3119	.017	.065	.082
Monroe.....	3112	.017	.065	.082
Mountlake Terrace.....	3113	.017	.065	.082
Mukilteo.....	3114	.017	.065	.082
Snohomish (City).....	3115	.017	.065	.082
Stanwood.....	3116	.017	.065	.082
Sultan.....	3117	.017	.065	.082
Woodway.....	3118	.017	.065	.082
<b>SPOKANE COUNTY</b>				
Unincorporated Areas.....	3200	.013	.065	.078
Unincorporated P.T.B.A. *.....	3232	.016	.065	.081
Airway Heights.....	3201	.016	.065	.081
Cheney.....	3202	.016	.065	.081
Deer Park.....	3203	.013	.065	.078
Fairfield.....	3204	.013	.065	.078
Latah.....	3205	.008	.065	.073
Medical Lake.....	3206	.016	.065	.081
Millwood.....	3207	.016	.065	.081
Rockford.....	3208	.013	.065	.078
Spangle.....	3209	.013	.065	.078
Spokane (City).....	3210	.016	.065	.081
Waverly.....	3211	.008	.065	.073
<b>STEVENSON COUNTY</b>				
Unincorporated Areas.....	3300	.010	.065	.075
Chewelah.....	3301	.010	.065	.075
Colville.....	3302	.010	.065	.075
Kettle Falls.....	3303	.010	.065	.075
Marcus.....	3304	.010	.065	.075
Northport.....	3305	.010	.065	.075
Springdale.....	3306	.010	.065	.075
<b>THURSTON COUNTY</b>				
Unincorporated Areas.....	3400	.015	.065	.080
Bucoda.....	3401	.015	.065	.080
Lacey.....	3402	.015	.065	.080
Olympia.....	3403	.015	.065	.080
Rainier.....	3404	.015	.065	.080
Tenino.....	3405	.015	.065	.080
Tumwater.....	3406	.015	.065	.080
Yelm.....	3407	.015	.065	.080
<b>WAHIAKUM COUNTY</b>				
Unincorporated Areas.....	3500	.010	.065	.075
Cathlamet.....	3501	.010	.065	.075
<b>WALLA WALLA COUNTY</b>				
Unincorporated Areas.....	3600	.011	.065	.076
Unincorporated P.T.B.A. *.....	3636	.014	.065	.079
College Place.....	3601	.014	.065	.079
Prescott.....	3602	.011	.065	.076
Waitsburg.....	3603	.011	.065	.076
Walla Walla (City).....	3604	.014	.065	.079
<b>WHATCOM COUNTY</b>				
Unincorporated Areas.....	3700	.010	.065	.075
Unincorporated P.T.B.A. *.....	3737	.013	.065	.078
Bellingham.....	3701	.013	.065	.078
Blaine.....	3702	.013	.065	.078
Everson.....	3703	.013	.065	.078
Ferndale.....	3704	.013	.065	.078
Lynden.....	3705	.013	.065	.078
Nooksack.....	3706	.013	.065	.078
Sumas.....	3707	.013	.065	.078
<b>WHITMAN COUNTY</b>				
Unincorporated Areas.....	3800	.010	.065	.075
Albion.....	3801	.010	.065	.075
Colfax.....	3802	.010	.065	.075
Colton.....	3803	.010	.065	.075
Endicott.....	3804	.010	.065	.075
Farmington.....	3805	.010	.065	.075
Garfield.....	3806	.010	.065	.075
La Crosse.....	3807	.010	.065	.075
Lamont.....	3808	.010	.065	.075
Malden.....	3809	.010	.065	.075
Oakesdale.....	3810	.010	.065	.075
Palouse.....	3811	.010	.065	.075
Pullman.....	3812	.010	.065	.075
Rosalia.....	3813	.010	.065	.075
St. John.....	3814	.010	.065	.075
Tekoa.....	3815	.010	.065	.075
Uniontown.....	3816	.010	.065	.075
<b>YAKIMA COUNTY</b>				
Unincorporated Areas.....	3900	.011	.065	.076
Grandview.....	3901	.011	.065	.076
Granger.....	3902	.011	.065	.076
Harrah.....	3903	.011	.065	.076
Mabton.....	3904	.011	.065	.076
Moxee City.....	3905	.011	.065	.076
Naches.....	3906	.011	.065	.076
Selah.....	3907	.011	.065	.076
Sunnyside.....	3908	.011	.065	.076
Tieton.....	3909	.011	.065	.076
Toppenish.....	3910	.011	.065	.076
Union Gap.....	3911	.011	.065	.076
Wapato.....	3912	.011	.065	.076
Yakima (City).....	3913	.014	.065	.079
Zillah.....	3914	.011	.065	.076